

Contents

Chapter 1 Commissioner's Foreword

Chapter 2 Revenue

Chapter 3 Assessing Functions

- Profits Tax
- Salaries Tax
- Property Tax
- Personal Assessment
- Advance Rulings
- Objections
- Appeals to the Board of Review
- Appeals to the Courts
- Business Registration
- Stamp Duty
- Estate Duty
- Betting Duty
- Tax Reserve Certificates

Chapter 4 International Tax Collaboration

- Tax Treaty Network
- Advance Pricing Arrangement
- Automatic Exchange of Financial Account Information
- Automatic Exchange of Country-by-Country Reports

Chapter 5 Collection

- Collection of Tax
- Refund of Tax
- Recovery of Tax in Default

Chapter 6 Field Audit and Investigation

- Field Audit
- Investigation
- Property Tax Compliance Check

Chapter 7 Taxpayer Services

- IRD Website
- Electronic Enquiry Service
- Enquiry Service Office
- Tax-help Services for Completion of Tax Returns
- Complaints and Compliments
- Performance Pledge

Chapter 8 Information Technology

- IT Environment
- Electronic Services

Chapter 9 Human Resources

- Organisation Chart
- Establishment
- Staff Promotions and Turnover
- Training and Development
- Staff Relations and Welfare
- The IRD Sports Association

Chapter 10 Legislative Amendments

Chapter 11 Environmental Report

- Green Management Policy
- Green Management and Promotion of Green Awareness
- Environmental Protection Performance in 2023-24
- New Initiatives and Targets

Chapter 12 Miscellaneous

- Charitable Institutions
- General Inspection
- Internal Audit
- Approval for Tax Return Forms and the Manner of Furnishing Tax Returns

Schedules